MIAMI-DADE COUNTY, FLORIDA

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE

September 30, 2004

(in thousands)

	Special Revenue Funds		Debt Service Funds		Capital Projects		Permanent Funds		Total Nonmajor Governmental Funds	
ASSETS:	•							. =		
Cash and cash equivalents	\$	148,516	\$	25,306	\$	211,119	\$	1,709	\$	386,650
Investments		211,093		24,722		295,571		1,687		533,073
Receivables, net		31,787				1,358				33,145
Delinquent taxes receivable		5,592		1,793						7,385
Allowance for uncollected delinquent taxes		(5,592)		(1,793)						(7,385)
Due from other funds		6,698				3,181				9,879
Due from other governments		193,553		6,381		13,974				213,908
Mortgages and loans receivable, net		315,927								315,927
Inventories		790								790
Other assets		26,289				-				26,289
Total assets	\$	934,653	\$	56,409	\$	525,203	\$	3,396	\$	1,519,661
LIABILITIES AND FUND BALANCES: Liabilities: Accounts payable and accrued liabilities Retainage payable Due to other funds Due to other governments Unearned revenue Assets held in trust Total liabilities	\$	73,823 8,013 84,673 7,945 42,691 227,095 444,240			\$	24,611 11,057 2,065 490 125 132,005 170,353			\$	98,434 19,070 86,738 8,435 42,816 359,100 614,593
Fund balances:										
Reserved for encumbrances		22,327				232,242	\$	1		254,570
Reserved for inventories		790								790
Reserved for due from other governments						1,009				1,009
Reserved for mortgages receivable		189,404								189,404
Reserved for debt service				56,409						56,409
Reserved for permanent endowments								3,260		3,260
Unreserved fund balances		277,892				121,599		135		399,626
Total fund balances		490,413		56,409		354,850		3,396		905,068
Total liabilities and fund balances	\$	934,653	\$	56,409	\$	525,203	\$	3,396	\$	1,519,661

MIAMI-DADE COUNTY, FLORIDA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS BY FUND TYPE

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

(in thousands)

Revenues: \$ 642,197 \$ 42,851 \$ 7,275 \$ 6 6 Special tax assessments 21,335 \$ 29,373 \$ 6 Licenses and permits 4,830 \$ 1 Intergovernmental revenues 572,898 \$ 21,018 \$ 22,656 \$ 6 Charges for services 86,497 \$ 572,898 \$ 21,018 \$ 22,656 \$ 6 Fines and forfeitures 22,222 \$ 135 \$ 34 \$ 14,000 \$ 16,287 \$ 1 Investment income 11,684 \$ 4,677 \$ 7,215 \$ 34 \$ 1,000 \$		Special Revenue Funds		Debt Service Funds		Capital Projects		Permanent Funds		Total Nonmajor Governmental Funds	
Special tax assessments	Revenues:										
Dicesses and permits	Taxes	\$	642,197	\$	42,851	\$ 7,275			\$	692,323	
Intergovernmental revenues	Special tax assessments		21,335			29,373				50,708	
Charges for services 86,497 Fines and forfeitures 22,222 135 Investment income 11,684 4,677 7,215 \$ 34 Other 147,378 1,416 16,287 1 Total revenues 1,509,041 69,962 82,941 34 1,6 Expenditures: Current: Variant 8,594 32,966 1 Policy formulation and general government 68,594 32,966 1 Policy formulation and general government 68,594 32,966 1 Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 1 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Socio-economic environment 346,586 3 3 Culture and recreation 96,487 48,537 4 1 D	Licenses and permits		4,830							4,830	
Fines and forfeitures 22,222 135 Investment income 11,684 4,677 7,215 \$ 34 Other 147,378 1,416 16,287 \$ 1 Total revenues 1,509,041 69,962 82,941 34 1,6 Expenditures: Current: Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 3 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Socio-economic environment 346,586 3 3 Culture and recreation 96,487 48,537 4 1 Debt service: 2 74,870 4 1 Interest payments 74,870 4 1 1 Other 439 2 4 1 Excess (deficiency) of revenues over expenditures </td <td>Intergovernmental revenues</td> <td></td> <td>572,898</td> <td></td> <td>21,018</td> <td>22,656</td> <td></td> <td></td> <td></td> <td>616,572</td>	Intergovernmental revenues		572,898		21,018	22,656				616,572	
Investment income	Charges for services		86,497							86,497	
Other Total revenues 147,378 1,416 16,287 1 Expenditures 1,509,041 69,962 82,941 34 1,6 Expenditures 2 8,690 2 2 Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 4 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Socio-economic environment 346,586 3 3 Culture and recreation 96,487 48,537 4 1 Debt service: 2 74,870 4 1 Interest payments 74,870 4 1 1 Other 38,054 228,438 2 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,76 357,848 4 1,7 Excess (def	Fines and forfeitures		22,222			135				22,357	
Other Total revenues 147,378 1,416 16,287 1 Expenditures 1,509,041 69,962 82,941 34 1,6 Expenditures 2 8,690 2 2 Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 4 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Socio-economic environment 346,586 3 3 Culture and recreation 96,487 48,537 4 1 Debt service: 2 74,870 4 1 Interest payments 74,870 4 1 1 Other 38,054 228,438 2 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,76 357,848 4 1,7 Excess (def	Investment income		11,684		4,677	7,215	\$	34		23,610	
Expenditures: Current: Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Human services 254,157 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870	Other				1,416					165,081	
Expenditures: Current: Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Human services 254,157 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870	Total revenues	-						34		1,661,978	
Current: Policy formulation and general government 68,594 32,966 1 Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 1 Transportation 135,489 30,419 1 Health 13,090 4,775 4 Human services 254,157 2 2 Socio-economic environment 346,586 3 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 <t< td=""><td>Expenditures:</td><td>-</td><td></td><td></td><td>,</td><td>,</td><td></td><td></td><td></td><td>, ,</td></t<>	Expenditures:	-			,	,				, ,	
Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 Transportation 135,489 30,419 1 Health 13,090 4,775 Human services 254,157 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 1	-										
Protection of people and property 285,092 8,690 2 Physical environment 70,787 4,023 Transportation 135,489 30,419 1 Health 13,090 4,775 Human services 254,157 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 1	Policy formulation and general government		68,594			32,966				101,560	
Physical environment 70,787 4,023 Transportation 135,489 30,419 1 Health 13,090 4,775 2 Human services 254,157 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 7 7 7 7 8 1 <										293,782	
Transportation 135,489 30,419 1 Health 13,090 4,775 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 Interest payments 50,867 Other 439 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 1 Capital leases 11,888 1 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477)										74,810	
Health										165,908	
Human services 254,157 2 Socio-economic environment 346,586 3 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 Total retirement 74,870 Total sepaments 50,867 Other 439 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 1 Capital leases 11,388 11,388 Transfers in 139,046 40,661 64,951 2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484)	•									17,865	
Socio-economic environment 346,586 48,537 4 1 Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 Trincipal retirement 74,870 Trincipal retirement 74,870 Trincipal retirement 74,870 Trincipal retirement Trincipal retirement 74,870 Trincipal retirement Trincipal retirement Trincipal retirement Trincipal retirement Trincipal retirement Trincipal retirement 228,438 22,						1,7.70				254,157	
Culture and recreation 96,487 48,537 4 1 Debt service: Principal retirement 74,870 Interest payments 50,867 Other 439 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses) 6,300 124,780 1 Premium (discount) on long-term debt 2,200 Capital leases 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (128) Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fun										346,586	
Debt service: Principal retirement 74,870 Interest payments 50,867 Other 439 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): 2,200 1 <td></td> <td></td> <td></td> <td></td> <td></td> <td>48.537</td> <td></td> <td>4</td> <td></td> <td>145,028</td>						48.537		4		145,028	
Principal retirement 74,870 Interest payments 50,867 Other 439 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): 200,705 (56,214) (274,907) 30 (1 Premium (discount) on long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2 Capital leases 11,888 1 Transfers in 139,046 40,661 64,951 2 Total other financing sources (uses) (242,823) (931) (13,650) (128) (2 Net changes in fund balances 103,228 (16,484) (84,738) (98)			, ,, ,, ,			,				- 12,0-0	
Interest payments					74.870					74,870	
Other 439 Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 Capital leases 11,888 1 Transfers in 139,046 40,661 64,951 2 Total other financing sources (uses) (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)	-									50,867	
Capital outlay 38,054 228,438 2 Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 Capital leases 11,888 1 Transfers in 139,046 40,661 64,951 2 Total other financing sources (uses) (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)										439	
Total expenditures 1,308,336 126,176 357,848 4 1,7 Excess (deficiency) of revenues over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): 200,705 (56,214) (274,907) 30 (1 Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 1 Capital leases 11,888 1 1,888 1 Transfers in 139,046 40,661 64,951 2 Total other financing sources (uses) (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)			38 054		,	228 438				266,492	
Excess (deficiency) of revenues over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt Capital leases 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)		-			126 176			4		1,792,364	
over expenditures 200,705 (56,214) (274,907) 30 (1 Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 Capital leases 11,888 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)		-	1,500,550		120,170	227,010				1,772,50	
Other financing sources (uses): Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 Capital leases 11,888 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)			200 705		(56.214)	(274 907)		30		(130,386)	
Long-term debt issued 6,300 124,780 1 Premium (discount) on long-term debt 2,200 2,200 Capital leases 11,888 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)			200,703		(30,211)	(271,507)		50		(150,500)	
Premium (discount) on long-term debt 2,200 Capital leases 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)	- · · · · · · · · · · · · · · · · · · ·		6 300			124 780				131,080	
Capital leases 11,888 Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)	C		0,500							2,200	
Transfers in 139,046 40,661 64,951 2 Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)										11,888	
Transfers out (242,823) (931) (13,650) (128) (2 Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)	*		139 046		40 661					244,658	
Total other financing sources (uses) (97,477) 39,730 190,169 (128) 1 Net changes in fund balances 103,228 (16,484) (84,738) (98)					,			(128)		(257,532)	
Net changes in fund balances 103,228 (16,484) (84,738) (98)										132,294	
								/		1,908	
1 unu varancesvegiming 301.103 14.073 437.300 3.474 7										903,160	
		\$		\$		\$	\$		S	905,068	